

Exhibit D

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF NEW YORK

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UNITED STATES OF AMERICA :

- v. - :

STIPULATION

NEIL COLE, : 19 Cr. 869 (ER)

Defendant. :

- - - - - x

IT IS HEREBY STIPULATED AND AGREED by and between the United States of America, by AUDREY STRAUSS, United States Attorney, Edward Imperatore, Scott Hartman, and Jared Lenow, Assistant United States Attorneys, of counsel, and Neil Cole, the defendant, by and through his counsel, Lorin Reisner, Richard Tarlowe, and Andrew Reich, that:

1. Government Exhibit 600 is a true and accurate redacted copy of a memorandum from Deborah Sorell to Neil Cole and Larry O'Shaughnessy, dated May 27, 1999 and entitled "Redwood Accounting Issues," maintained by Candie's, Inc. ("Candie's").

2. On October 14, 2003, Neil Cole provided testimony under oath to the Securities and Exchange Commission in an investigation relating to Candie's. The following is an excerpt of Cole's testimony. "Q:" refers to questions Cole was asked, and "A:" refers to Cole's answers.

Q. Mr. Cole, you've been handed [Government Exhibit 600]. It's a memorandum to Neil Cole and Larry O'Shaughnessy from Deborah Sorrell dated May 27,

1999[.] First of all, have you seen this document before?

A. Yes.

Q. What is it?

A. It is a memo by our general counsel, Deborah Sorell, to myself and Larry from May of '99.

Q. Did you play a role in creating this document?

A. Yes.

3. Government Exhibit 601 is a true and accurate copy of handwritten notes of a May 14, 1999 meeting of the Audit Committee of the Board of Directors of Candie's.

4. Government Exhibit 602 is a true and accurate copy of an accounts receivable confirmation, dated January 31, 1999, submitted by Redwood Shoes Corp. to Ernst & Young LLP ("Ernst & Young"), as outside auditor to Candie's.

5. Government Exhibit 603 is a true and accurate copy of a journal entry form for Candie's, maintained by Ernst & Young.

6. Government Exhibit 604 is a true and accurate copy of an April 30, 2003 order of the Securities and Exchange Commission, in the Matter of Neil R. Cole, Respondent, instituting proceedings pursuant to the Securities Exchange Act of 1934, making findings, and imposing a cease-and-desist order.

IT IS FURTHER STIPULATED AND AGREED that this stipulation
may be received into evidence as a Government Exhibit at trial.

Dated: New York, New York
_____, 2021

AUDREY STRAUSS
Acting United States Attorney for
the Southern District of New York

By: _____
Edward Imperatore
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Assistant United States Attorneys

Lorin Reisner
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